### **Amendments to the Claims**

- 1. (Currently amended) A <u>transparent</u> coating material for confectionery/bakery use comprising as main components an oil and fat and a sugar, which contains coarse particles of a solid component other than the oil and fat having a particle size of 50  $\mu$ m or more, wherein the content of a solid fat in said oil and fat is 45% or more at 20°C and 15% or less at 35°C, and said sugar has a particle size of  $\frac{50 \mu m}{70 \mu m}$  to about 1 mm.
- 2. (Original) The coating material for the confectionery/bakery use according to Claim 1, wherein the amount of a component having a particle size of 50  $\mu$ m or less in the solid component other than the oil and fat is 20% by weight or less based on the solid component other than the oil and fat.
- 3. (Previously presented) The coating material for the confectionery/bakery use according to Claim 1, wherein the water content is 5% by weight or less based on the total weight of the coating material for the confectionery/bakery use.

- 5. (Previously presented) The coating material for the confectionery/bakery use according to Claim 1, which contains, in the oil and fat, 70% or more of a laurin oil and fat and 20% or less of a total of SU2 and U3, whose content of a solid fat is 75 to 90% at 10°C, 70 to 85% at 20°C and 15 to 35% at 30°C.
- 6. (Previously presented) The coating material for the confectionery/bakery use according to Claim 1, wherein the amount of the oil and fat is 25 to 75% by weight based on the coating material for the confectionery/bakery use.

- 7. (Previously presented) The coating material for the confectionery/bakery use according to Claim 1, wherein the amount of the sugar is 25 to 75% by weight based on the coating material for the confectionery/bakery use.
- 8. (Previously presented) A process for producing the coating material for the confectionery/bakery use according to Claim 1, which comprises heating raw materials comprising as main components the oil and fat and the sugar, which contain coarse particles of a solid component other than the oil and fat having a particle size of 50  $\mu$ m or more, to above a temperature at which the oil and fat melt, and then solidifying the resulting mixture without substantial decrease of the particle size of the solid component other than oil and fat.
- 9. (Previously presented) A process for producing a coated confectionery or bakery product, which comprises heating the coating material for the confectionery/bakery use according to Claim 1 to above a temperature at which the oil and fat melt, coating the resulting material on a confectionery or bakery product and then solidifying the oil and fat component.
- 10. (Previously presented) The process for producing a coated confectionery or bakery product according Claim 9, wherein the confectionery product is frozen deserts or refrigerated confectionaries, or the bakery product is cream puffs, doughnuts or breads.
- 11. (Previously presented) The coating material for the confectionery/bakery use according to Claim 2, wherein the water content is 5% by weight or less based on the total weight of the coating material for the confectionery/bakery use.
- 12. (Previously presented) The coating material for the confectionery/bakery use according to Claim 2, wherein the content of a solid fat in the oil and fat at 20°C is 45% or more, and the content of the solid fat at 35°C is 15% or less.

- 13. (Previously presented) The coating material for the confectionery/bakery use according to Claim 3, wherein the content of a solid fat in the oil and fat at 20°C is 45% or more, and the content of the solid fat at 35°C is 15% or less.
- 14. (Previously presented) The coating material for the confectionery/bakery use according to Claim 2, which contains, in the oil and fat, 70% or more of a laurin oil and fat and 20% or less of a total of SU2 and U3, whose content of a solid fat is 75 to 90% at 10°C, 70 to 85% at 20°C and 15 to 35% at 30°C.
- 15. (Previously presented) The coating material for the confectionery/bakery use according to Claim 3, which contains, in the oil and fat, 70% or more of a laurin oil and fat and 20% or less of a total of SU2 and U3, whose content of a solid fat is 75 to 90% at 10°C, 70 to 85% at 20°C and 15 to 35% at 30°C.

### 16. (Cancelled)

- 17. (Previously presented) The coating material for the confectionery/bakery use according to Claim 2, wherein the amount of the oil and fat is 25 to 75% by weight based on the coating material for the confectionery/bakery use.
- 18. (Previously presented) The coating material for the confectionery/bakery use according to Claim 3, wherein the amount of the oil and fat is 25 to 75% by weight based on the coating material for the confectionery/bakery use.

- 20. (Previously presented) The coating material for the confectionery/bakery use according to Claim 5, wherein the amount of the oil and fat is 25 to 75% by weight based on the coating material for the confectionery/bakery use.
- 21. (Previously presented) The coating material for the confectionery/bakery use according to Claim 2, wherein the amount of the sugar is 25 to 75% by weight based on the coating material for the confectionery/bakery use.
- 22. (Previously presented) The coating material for the confectionery/bakery use according to Claim 3, wherein the amount of the sugar is 25 to 75% by weight based on the coating material for the confectionery/bakery use.

- 24. (Previously presented) The coating material for the confectionery/bakery use according to Claim 5, wherein the amount of the sugar is 25 to 75% by weight based on the coating material for the confectionery/bakery use.
- 25. (Previously presented) The coating material for the confectionery/bakery use according to Claim 6, wherein the amount of the sugar is 25 to 75% by weight based on the coating material for the confectionery/bakery use.
- 26. (Previously presented) A process for producing a coated confectionery or bakery product, which comprises heating the coating material for the confectionery/bakery use according to Claim 2 to above a temperature at which the oil and fat melt, coating the resulting material on a confectionery or bakery product and then solidifying the oil and fat component.

27. (Previously presented) A process for producing a coated confectionery or bakery product, which comprises heating the coating material for the confectionery/bakery use according to Claim 3 to above a temperature at which the oil and fat melt, coating the resulting material on a confectionery or bakery product and then solidifying the oil and fat component.

### 28. (Cancelled)

- 29. (Previously presented) A process for producing a coated confectionery or bakery product, which comprises heating the coating material for the confectionery/bakery use according to Claim 5 to above a temperature at which the oil and fat melt, coating the resulting material on a confectionery or bakery product and then solidifying the oil and fat component.
- 30. (Previously presented) A process for producing a coated confectionery or bakery product, which comprises heating the coating material for the confectionery/bakery use according to Claim 6 to above a temperature at which the oil and fat melt, coating the resulting material on a confectionery or bakery product and then solidifying the oil and fat component.
- 31. (Previously presented) A process for producing a coated confectionery or bakery product, which comprises heating the coating material for the confectionery/bakery use according to Claim 7 to above a temperature at which the oil and fat melt, coating the resulting material on a confectionery or bakery product and then solidifying the oil and fat component.